

House Bill 1618

By: Representatives Oliver of the 83<sup>rd</sup>, Benfield of the 85<sup>th</sup>, Chambers of the 81<sup>st</sup>, Jacobs of the 80<sup>th</sup>, Jennings of the 82<sup>nd</sup>, and others

A BILL TO BE ENTITLED

AN ACT

To amend an Act so as to remove ad valorem taxes levied by DeKalb County to finance the provision of certain governmental services, known as the "DeKalb County Special Services Tax Districts Act," approved April 12, 1982 (Ga. L. 1982, p. 4396), as amended, so as to remove ad valorem taxes for district services for all districts; to provide for applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

An Act to remove ad valorem taxes levied by DeKalb County to finance the provision of certain governmental services, known as the "DeKalb County Special Services Tax Districts Act," approved April 12, 1982 (Ga. L. 1982, p. 4396), as amended, is amended in Section 6 by striking subsection (b.1) and inserting in its place new subsections (b.1) and (b.2) to read as follows:

"(b.1) For taxable years beginning on or after January 1, 1996, and prior to January 1, 2007, the adjusted ad valorem tax millage rate for district services for each special services tax district shall be the percentage of the district services ad valorem tax millage rate determined under paragraph (4) of Section 5 which is shown below for each special services tax district:

(1) Atlanta in DeKalb	0 percent
(2) Avondale Estates	32 percent
(3) Chamblee	13 percent
(4) Clarkston	27 percent
(5) Decatur	17 percent
(6) Doraville	18 percent
(7) Lithonia	28 percent

- (8) Pine Lake . . . . . 32 percent
- (9) Stone Mountain . . . . . 24 percent

(b.2) For taxable years beginning on or after January 1, 2007, the adjusted ad valorem tax millage rate for district services for each special services tax district shall be removed from each of the districts as shown below:

- (1) Atlanta in DeKalb . . . . . 0 percent
- (2) Avondale Estates . . . . . 0 percent
- (3) Chamblee . . . . . 0 percent
- (4) Clarkston . . . . . 0 percent
- (5) Decatur . . . . . 0 percent
- (6) Doraville . . . . . 0 percent
- (7) Lithonia . . . . . 0 percent
- (8) Pine Lake . . . . . 0 percent
- (9) Stone Mountain . . . . . 0 percent"

**SECTION 2.**

All laws and parts of laws in conflict with this Act are repealed.